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**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Component Unit Financial Statements  
As of December 31, 2007 and for the Year Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/16/08

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

Component Unit Financial Statements  
As of and for the Year Ended December 31, 2007  
With Supplemental Information Schedules

**CONTENTS**

	<b>Statement</b>	<b>Page</b>
Independent Accountant's Report		2
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Assets	A	3
Statement of Activities	B	4
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	5
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	6
Notes to the Financial Statements		7
	<b>Schedules</b>	<b>Page</b>
Required Supplemental Information (Part II)		
Budget Comparison Schedules	1	15
Notes to Budget Comparison Schedules		
<u>Other Supplemental Schedules</u>		
Schedule of Compensation Paid Elected Officials	2	16
		<b>Page</b>
<u>Other Reports</u>		
Independent Accountant's Report on Applying Agreed-Upon Procedures		17
Status of Prior Audit Findings		20
Current Year Findings, Recommendations, and Corrective Action Plan		21
Louisiana Attestation Questionnaire		



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**KAREN M. HOLLIS, CPA**

Accountant's Report

BOARD OF COMMISSIONERS  
START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana

I have compiled the accompanying component unit financial statements of the Start-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, as of December 31, 2007, and for the year ended, and the accompanying supplementary information contained in Schedule I, and II, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of the Board. I have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated June 29, 2008, on results of my agreed-upon procedures.

Rayville, Louisiana  
June 29, 2008

802 Julia Street  
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PO Box 397  
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**STATEMENT A**

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Statement of Net Assets  
December 31, 2007**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$108,206
Receivables (net)	37,808
Accrued Interest Receivable	727
Capital assets (net)	<u>440,699</u>
<b>TOTAL ASSETS</b>	<u><b>\$587,440</b></u>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	\$3,212
Bonds payable	<u>174,284</u>
<b>TOTAL LIABILITIES</b>	<u><b>\$177,496</b></u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	\$266,415
Restricted for:	
Debt service	42,855
Unrestricted	<u>100,674</u>
<b>TOTAL NET ASSETS</b>	<u><b>\$409,944</b></u>

See the accountant's report.  
The accompanying notes are an integral part of this statement.

**Statement B**

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2007**

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Public Safety-fire protection	<u>\$89,467</u>
<b>GENERAL REVENUES:</b>	
Parcel fees	78,100
State fire insurance rebate	7,184
Grants	51,000
Interest earnings	5,445
Miscellaneous	<u>2,700</u>
Total general revenues	<u>144,429</u>
<b>CHANGE IN NET ASSETS</b>	<b>54,962</b>
<b>NET ASSETS, BEGINNING-RESTATED</b>	<u><b>354,982</b></u>
<b>NET ASSETS, ENDING</b>	<u><b>\$409,944</b></u>

See the accountant's report.  
The accompanying notes are an integral part of this statement.

## Statement C

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Balance Sheet, Governmental Funds  
December 31, 2007**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$108,208
Receivables (net)	37,808
Accrued Interest Receivable	727
<b>TOTAL ASSETS</b>	<u>\$146,741</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts, salaries, and other payables	<u>\$3,212</u>
Total Liabilities	<u>3,212</u>
Fund balances:	
Reserved for:	
Debt services	42,855
Unreserved, reported in:	
General Fund	<u>100,874</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$146,741</u>

**Reconciliation of the Balance Sheet of the Governmental Funds  
To the Statement of Net Assets:**

Fund Balance-total governmental funds \$143,529

Amounts reported for governmental activities in the statement of  
net assets are different because:

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the governmental  
funds:

Governmental capital assets	628,537	
Less accumulated depreciation	<u>(187,838)</u>	440,699

Long-term liabilities, including bonds payable are not due and payable  
in the current period and therefore are not reported in the  
governmental funds:

Governmental bonds payable	<u>(174,284)</u>	<u>(174,284)</u>
----------------------------	------------------	------------------

Net assets of governmental activities	<u>\$409,844</u>
---------------------------------------	------------------

See the accountant's report.

The accompanying notes are an integral part of this statement.

**STATEMENT D**

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Statement of Revenues, Expenditures and  
and Changes in Fund Balances  
Governmental Funds**

**For the Year Ended December 31, 2007**

	<b>GENERAL FUND</b>	
<b>REVENUES</b>		
Permit fees		378,100
Intergovernmental revenues:		
Fire insurance rebate	7,184	
State of Louisiana capital outlay	50,000	
Grants	1,000	
Interest earnings	5,445	
Miscellaneous	2,700	
Total Revenues		<u>144,429</u>
<b>EXPENDITURES</b>		
Fuel	1,878	
Insurance	18,835	
Legal and Accounting	10,183	
Repairs and Maintenance	5,850	
Supplies	10,450	
Telephone	878	
Training	270	
Travel	419	
Utilities	8,324	
Capital outlay	256,491	
Debt services:		
Principal	14,080	
Interest	1,914	
Total Expenditures		<u>325,778</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(181,350)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Capital loans		<u>155,000</u>
Total Other Financing Sources and Uses		<u>155,000</u>
<b>NET CHANGE IN FUND BALANCES</b>		<b>(26,350)</b>
<b>FUND BALANCES, BEGINNING</b>		<u>169,878</u>
<b>FUND BALANCES, ENDING</b>		<u><b>\$143,528</b></u>
<b>Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities:</b>		
Net change in fund balances - total governmental funds		<b>(\$26,350)</b>
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	256,491	
Less current year depreciation	<u>(34,268)</u>	222,223
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments.		
Bond and loan proceeds	(155,000)	
Principal payments	<u>14,080</u>	<u>(140,917)</u>
Change in net assets of governmental activities.		<u><b>\$54,952</b></u>

See the accountant's report.  
The accompanying notes are an integral part of this statement.

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2007**

**INTRODUCTION**

Start-Girard Fire Protection District was created by resolution of the Richland Parish Police Jury on March 24, 1987, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by Richland Parish Police Jury. The District is governed by a board of commissioners consisting of four members. The Commissioners are appointed by the Richland Parish Police Jury and receive no compensation for their services. The District has no employees.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Start-Girard Fire Protection District is considered a component unit of the Richland Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Start-Girard Fire Protection District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.



**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Start, Louisiana  
Notes to the Financial Statements (Continued)

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Start-Girard Fire Protection District reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

The Start-Girard Fire Protection District has no proprietary fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana  
Notes to the Financial Statements (Continued)**

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

**C. Deposits and Investments**

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Start-Girard Fire Protection District's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Start-Girard Fire Protection District are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

**D. Receivables and Payables**

Parcel Fees are levied on a calendar year basis and become delinquent on January 1 of each year. The following is a summary of authorized and levied Parcel Fee:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Parcel Fees	\$100 per Parcel	\$100 per Parcel	2014

Delinquent parcel fees are considered fully collectible and therefore no allowance for uncollectible fees is provided.

**E. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Start-Girard Fire Protection District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Start, Louisiana  
Notes to the Financial Statements (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No construction during the current fiscal year.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings and building improvements	40 years
Vehicles	5-15 years
Equipment	10 years
Land Improvements	20 years

**F. Compensated Absences**

The Start-Girard Fire protection District is all volunteer and therefore has no policy for compensated absences.

**G. Long-Term Obligations**

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**H. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Start, Louisiana  
Notes to the Financial Statements (Continued)

estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**BUDGET INFORMATION.** Start-Girard Fire Protection District uses the following budget practices:

Preliminary budgets for the ensuring year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is printed in the official paper of the parish in November. The budget is then adopted during the December meeting. All annual appropriations lapse at yearend. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and a final revised budget.

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2007, the Start-Girard Fire Protection District has cash and cash equivalents (book balances) totaling \$139,781 as follows:

Demand deposits	\$32,788
Interest-bearing demand deposits	32,563
Time deposits	<u>42,855</u>
Total	<u>\$108,206</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2007, the Start-Girard Fire Protection District has \$109,276 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance.

**4. RECEIVABLES**

The receivables of \$38,535 at December 31, 2007, are as follows:

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Start, Louisiana  
Notes to the Financial Statements (Continued)

<u>Class of Receivable</u>	<u>General Fund</u>
Parcel Fees	\$37,808
Other	727
Total	<u>\$38,535</u>

Parcel Fees are generally shown net of an allowance for uncollectible amounts. These statements contain no provision for uncollectible amounts. The district is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole and consider the fees to be fully collectible.

**6. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2007 for the District is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$11,000			\$11,000
Total capital assets, not being depreciated	<u>\$11,000</u>	<u>0</u>	<u>0</u>	<u>\$11,000</u>
Capital assets being depreciated				
Buildings	\$128,221			\$128,221
Land Improvements	30,634			30,634
Fire trucks and vehicles	51,866	256,491		308,357
Machinery and equipment	154,795		4,470	150,325
Total capital assets being depreciated	<u>365,516</u>	<u>256,491</u>	<u>4,470</u>	<u>617,537</u>
Less accumulated depreciation for:				
Buildings	37,683	3,161		40,844
Land Improvements	11,985	1,532		13,517
Fire trucks and vehicles	51,466	17,300		68,766
Machinery and equipment	56,906	12,275	4,470	64,711
Total accumulated depreciation	<u>158,040</u>	<u>34,268</u>	<u>4,470</u>	<u>197,838</u>
Total capital assets being depreciated, net	<u>\$218,476</u>	<u>\$222,223</u>	<u>\$0</u>	<u>\$440,699</u>

Depreciation expense of \$34,268 for the year ended December 31, 2007 was charged to public safety-fire protection governmental functions.

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Start, Louisiana  
Notes to the Financial Statements (Continued)

**6. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$3,212 at December 31, 2007, are as follows:

	<u>General Fund</u>
Accounts	<u>\$3,212</u>
Total	<u>\$3,212</u>

**7. LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions for the year ended December 31, 2007:

	<u>Rural Development</u>
Long-term obligations at Beginning of Year	\$33,373
Additions	155,000
Deductions	<u>(14,089)</u>
Long-term obligations at End of Year	<u>\$174,284</u>

The following is a summary of the current (due in one year or less), and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2007:

	<u>Rural Development</u>
Current portion	\$30,877
Long-term portion	<u>143,407</u>
Total	<u>\$174,284</u>

All debt outstanding at December 31, 2007, for \$ 174,284, is general obligation bonds (or other as indicated) with maturities to 2014 and interest rates at 5.75% and 4.125%. Bond principal and interest payable become due on January 17 and November 14 of each year. The individual issues are as follows:

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
 Start, Louisiana  
 Notes to the Financial Statements (Continued)

<u>Bond</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Principal Outstanding</u>	<u>Funding Source</u>
Bond R-1	1/17/1992	5.75%	1/17/2014	\$5,003	\$19,284	USDA- RD
Bond R-2	1/17/1992	5.75%	1/17/2007	0	0	USDA- RD
Bond R-3	11/14/2007	4.13%	11/14/2014	26,818	155,000	USDA- RD
Total				<u>\$31,821</u>	<u>\$174,284</u>	

All principal and interest requirements are funded in accordance with Louisiana law by the annual parcel fee on taxable property within the District's boundaries.

<u>Year Ending December 31, 2007</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2008	\$22,885	\$7,992	\$30,877
2009	23,883	8,994	30,877
2010	24,925	5,952	30,877
2011	26,014	4,863	30,877
2012	27,151	3,726	30,877
2013-2014	24,498	2,094	26,592
Total	<u>\$149,356</u>	<u>\$31,621</u>	<u>\$180,977</u>

**8. RESERVED AND DESIGNATED RETAINED  
EARNINGS/FUND BALANCES**

The Start-Girard Fire Protection District has \$42,855 restricted for payment of Rural Development note as per the loan agreement.

**9. LITIGATIONS AND CLAIMS**

The District is not aware of any lawsuits or possible threats of any lawsuits at December 31, 2007.

## Schedule 1

**STANT-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Stant, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Budget and Actual  
General Fund (and All Major Governmental Funds)  
For the Year Ended December 31, 2007**

## Required Supplemental Information

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget GAAP Basis
	Original	Final		
<b>REVENUES</b>				
Parcel fees	\$75,000	\$75,000	\$78,100	\$3,100
Intergovernmental revenues;				
Fire insurance rebates	4,500	4,500	7,184	2,684
State of Louisiana capital outlay	0	30,000	50,000	0
Grants	750,000	0	1,000	1,000
Interest earnings	0	3,000	5,445	2,445
Miscellaneous	2,700	2,700	2,700	0
<b>Total Revenues</b>	<b>\$832,200</b>	<b>\$135,200</b>	<b>\$144,429</b>	<b>\$686,771</b>
<b>EXPENDITURES</b>				
Fuel	2,500	2,500	1,975	522
Insurance	20,000	20,000	16,035	3,965
Legal and Accounting	8,000	8,000	10,185	(2,185)
Repairs and Maintenance	7,000	7,000	5,850	1,150
Supplies	21,700	21,700	10,450	11,250
Telephone	500	500	575	(75)
Training	2,000	2,000	270	1,730
Travel	500	500	415	85
Utilities	6,000	6,000	5,324	676
Capital Outlay	780,000	288,000	256,481	31,519
Debt service:				
Principal	4,000	4,000	14,089	(10,089)
Interest	8,000	8,000	1,914	6,086
<b>Total Expenditures</b>	<b>\$832,200</b>	<b>\$337,200</b>	<b>\$325,779</b>	<b>\$506,421</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>(202,000)</b>	<b>(181,350)</b>	<b>20,650</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital loans		155,000	155,000	0
<b>Total Other Financing Sources and Uses</b>	<b>0</b>	<b>155,000</b>	<b>155,000</b>	<b>0</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>0</b>	<b>(47,000)</b>	<b>(26,350)</b>	<b>20,650</b>
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<b>169,879</b>	<b>169,879</b>	<b>169,879</b>	<b>0</b>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<b>169,879</b>	<b>122,879</b>	<b>143,529</b>	<b>20,650</b>

See the accountant's report.  
The accompanying notes are an integral part of this statement.



Schedule 2

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2003**

<u>Board Member</u>	<u>Amount</u>
Johnny Letlow, Chairman	None
Ron Mason, Secretary/Treasurer	None
Terry Parker	None
Delbert Crow	None
Total	<u>None</u>

See the accountant's report.  
The accompanying notes are an integral part of this statement.



**KAREN M. HOLLIS, CPA**

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Board of Commissioners  
Start-Girard Fire Protection District

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Start-Girard Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Start-Girard Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 2007 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Public Bid Law***

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were found to be in violation of the law.

***Code of Ethics for Public Officials and Public Employees***

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

602 Julia Street  
Suite D  
PO Box 397  
Rayville, LA 71269

Phone: 318-728-6544

Fax: 318-728-6500

Email: karenmholliscpa@bellsouth.net

#### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on November 6, 2006 which indicated that the budget had been adopted by the commissioners of Start Girard Fire District by a vote of 3 in favor and zero opposed. The amended budget was adopted on June 25, 2007 by a vote of 3 in favor and zero opposed.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

Six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the secretary and treasurer of the Board of Commissioners.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Start-Girard Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness which have not been approved by the State Bond Commission.

*Advances and Bonuses*

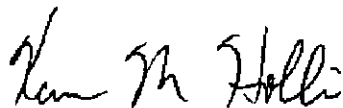
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted.

My prior year report, dated June 21, 2007 included no findings.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Start-Girard Fire District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



June 29, 2008  
Rayville, Louisiana

**START GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2007**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
<b>Section I - Internal Control and Compliance Material to the Financial Statements:</b>				
<b>Section II - Internal Control and Compliance Material to Federal Awards:<sup>4</sup></b>				
<b>Section III - Management Letter:</b>				

There are no prior year findings.

**START GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Start, Louisiana**

**Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 2007**

**Section I - Internal Control and Compliance Material to the Financial Statements:**


**Section II - Internal Control and Compliance Material to Federal Awards:**


**Section III - Management Letter:**


There are no current year findings.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the review and attestation engagement of Louisiana governmental units. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, must be given to the auditor at the beginning of the engagement. The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Steve J. Theriot, CPA  
Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Government)

\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_  
Karen M. Hollis, CPA  
PO Box 397  
Rayville, LA 71269  
\_\_\_\_\_  
(Auditors)

In connection with your review of our financial statements as of December 31, 2007 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of \_\_\_\_\_.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 39:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [X] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:35.

Yes [X] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No [ ]



We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date

Debra L. Lott \_\_\_\_\_  
President 12/31/07 Date